

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION**

In re:

ABENGOA BIOENERGY US HOLDING, LLC,  
*et al.*,

Debtors.

**Chapter 11**

**Case No. 16-41161-659**

**(Jointly Administered)**

**MEMORANDUM TO THE COURT**

The Amended Schedule E/F for Abengoa Bioenergy US Holding, LLC (16-41161) includes the following amendments:

- Claim of Abengoa Bioenergy of Illinois, LLC is Contingent, Unliquidated, and Disputed.
- Claim of Abengoa Bioenergy of Indiana, LLC is Contingent, Unliquidated, and Disputed.
- Insertion of footnote stating that the above-referenced claims may be equity.
- Addition of claim of Compañía Española de Financiación del Desarrollo, Cofides, S.A (“Cofides”) as Contingent, Unliquidated, and in the amount of \$45,875,000.00.

The Amended Summary of Assets and Liabilities for Abengoa Bioenergy US Holding, LLC (16-41161) incorporates the above-referenced amendments.

The Amended Schedule H for Abengoa Bioenergy US Holding, LLC (16-41161) includes the claim of Cofides and the Abengoa Bioenergy Operations, LLC guarantee.

Dated: May 26, 2017  
St. Louis, Missouri

Respectfully submitted,  
**ARMSTRONG TEASDALE LLP**

/s/ Richard W. Engel, Jr.  
Richard W. Engel, Jr. #34641MO  
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*Local Counsel to the Debtors and Debtors in Possession*

-and-

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*Counsel to the Debtors and Debtors in Possession*

Fill in this information to identify the case:

Debtor name \_\_\_\_\_

United States Bankruptcy Court for the: \_\_\_\_\_ District of \_\_\_\_\_  
(State)

Case number (If known): \_\_\_\_\_

Check if this is an  
amended filing

## Official Form 206Sum

### Summary of Assets and Liabilities for Non-Individuals

12/15

#### Part 1: Summary of Assets

1. **Schedule A/B: Assets—Real and Personal Property** (Official Form 206A/B)

1a. **Real property:**

Copy line 88 from *Schedule A/B*.....

\$ \_\_\_\_\_

1b. **Total personal property:**

Copy line 91A from *Schedule A/B*.....

\$ \_\_\_\_\_  
+ undetermined amounts

1c. **Total of all property:**

Copy line 92 from *Schedule A/B*.....

\$ \_\_\_\_\_  
+ undetermined amounts

#### Part 2: Summary of Liabilities

2. **Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)

Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*.....

\$ \_\_\_\_\_

3. **Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)

3a. **Total claim amounts of priority unsecured claims:**

Copy the total claims from Part 1 from line 5a of *Schedule E/F*.....

\$ \_\_\_\_\_

3b. **Total amount of claims of nonpriority amount of unsecured claims:**

Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*.....

+ \$ \_\_\_\_\_  
+ undetermined amounts

4. **Total liabilities**.....

Lines 2 + 3a + 3b

\$ \_\_\_\_\_  
+ undetermined amounts

## Fill in this information to identify the case:

Debtor Abengoa Bioenergy US Holding, LLC  
 United States Bankruptcy Court for the: Eastern District of Missouri  
 (State)  
 Case number 16-41161 (KAS)  
 (If known)

Check if this is an amended filing

## Official Form 206E/F

**Schedule E/F: Creditors Who Have Unsecured Claims**

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

**Part 1: List All Creditors with PRIORITY Unsecured Claims**

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

No. Go to Part 2.  
 Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

	Total claim	Priority amount
<b>2.1 Priority creditor's name and mailing address</b> ARIZONA DEPARTMENT OF REVENUE 1600 W MONROE ST PHOENIX, AZ 85007	As of the petition filing date, the claim is: \$ _____ <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$ _____ Undetermined
Date or dates debt was incurred _____	Basis for the claim: Tax Claim	
Last 4 digits of account number _____	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (_____)		
<b>2.2 Priority creditor's name and mailing address</b> CALIFORNIA FRANCHISE TAX BOARD 3321 POWER INN RD #250 SACRAMENTO, CA 95826	As of the petition filing date, the claim is: \$ _____ <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$ _____ Undetermined
Date or dates debt was incurred _____	Basis for the claim: Tax Claim	
Last 4 digits of account number _____	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (_____)		
<b>2.3 Priority creditor's name and mailing address</b> COLORADO DEPARTMENT OF LABOR & EMPLOYMENT 633 17TH ST. DENVER, CO 80202-3660	As of the petition filing date, the claim is: \$ _____ <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$ _____ Undetermined
Date or dates debt was incurred _____	Basis for the claim: Tax Claim	
Last 4 digits of account number _____	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (_____)		

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**Part 1. Additional Page**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

		Total claim	Priority amount
2.4	<b>Priority creditor's name and mailing address</b> COLORADO DEPARTMENT OF REVENUE ATTN: EXECUTIVE DIRECTOR 1375 SHERMAN ST. DENVER, CO 80261	\$Undetermined	\$Undetermined
	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Contingent</li> <li><input checked="" type="checkbox"/> Unliquidated</li> <li><input checked="" type="checkbox"/> Disputed</li> </ul>		
	<b>Date or dates debt was incurred</b> Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b> <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.5	<b>Priority creditor's name and mailing address</b> DISTRICT OF COLUMBIA - OFFICE OF TAX AND REVENUE 1101 4TH STREET, SW SUITE 270 WEST WASHINGTON, DC 20024	\$Undetermined	\$Undetermined
	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Contingent</li> <li><input checked="" type="checkbox"/> Unliquidated</li> <li><input checked="" type="checkbox"/> Disputed</li> </ul>		
	<b>Date or dates debt was incurred</b> Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b> <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.6	<b>Priority creditor's name and mailing address</b> DISTRICT OF COLUMBIA DEPARTMENT OF LABOR 200 CONSTITUTION AVE. NW WASHINGTON, DC 20210	\$Undetermined	\$Undetermined
	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Contingent</li> <li><input checked="" type="checkbox"/> Unliquidated</li> <li><input checked="" type="checkbox"/> Disputed</li> </ul>		
	<b>Date or dates debt was incurred</b> Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b> <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.7	<b>Priority creditor's name and mailing address</b> FLORIDA DEPARTMENT OF REVENUE ATTN: MARIA JOHNSON, PROGRAM DIRECTOR 5050 W TENNESSEE ST. TALLAHASSEE, FL 32399-0100	\$Undetermined	\$Undetermined
	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Contingent</li> <li><input checked="" type="checkbox"/> Unliquidated</li> <li><input checked="" type="checkbox"/> Disputed</li> </ul>		
	<b>Date or dates debt was incurred</b> Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b> <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

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		Total claim	Priority amount
2.8	<b>Priority creditor's name and mailing address</b> ILLINOIS DEPARTMENT OF REVENUE 45 EISENHOWER DR STE 220 PARAMUS, NJ 07652	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	<b>Date or dates debt was incurred</b> Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b> <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.9	<b>Priority creditor's name and mailing address</b> ILLINOIS DIRECTOR OF EMPLOYMENT SECURITY ATTN: JEFF MAYS 33 S STATE ST., 9TH FLOOR CHICAGO, IL 60603	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	<b>Date or dates debt was incurred</b> Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b> <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.10	<b>Priority creditor's name and mailing address</b> INDIANA DEPARTMENT OF REVENUE 100 N SENATE AVE RM N248 INDIANAPOLIS, IN 46204	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	<b>Date or dates debt was incurred</b> Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b> <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.11	<b>Priority creditor's name and mailing address</b> INDIANA DEPT. OF WORKFORCE DEVELOPMENT INDIANA GOVERNMENT CENTER SOUTH 10 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	<b>Date or dates debt was incurred</b> Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b> <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

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		Total claim	Priority amount
2.12	<b>Priority creditor's name and mailing address</b>  INTERNAL REVENUE SERVICE 1222 SPRUCE STREET ST LOUIS, MO 63103	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	<b>Date or dates debt was incurred</b>  Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b>  <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.13	<b>Priority creditor's name and mailing address</b>  KANSAS DEPARTMENT OF LABOR 1309 SW TOPEKA BLVD TOPEKA, KS 66612	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	<b>Date or dates debt was incurred</b>  Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b>  <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.14	<b>Priority creditor's name and mailing address</b>  KANSAS DEPARTMENT OF REVENUE 915 SW HARRISON STREET TOPEKA, KS 66625-8000	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	<b>Date or dates debt was incurred</b>  Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b>  <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.15	<b>Priority creditor's name and mailing address</b>  MARYLAND COMPTROLLER 8181 PROFESSIONAL PL # 101 LANDOVER, MD 20785	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	<b>Date or dates debt was incurred</b>  Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b>  <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

Debtor

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		Total claim	Priority amount
2.16	<b>Priority creditor's name and mailing address</b> MARYLAND UNEMPLOYMENT INSURANCE FUND LEGAL SERVICES SECTION ATTN: MARK SORRENTINO 1100 N EUTAW ST, ROOM 401 BALTIMORE, MD 21201	\$Undetermined	\$Undetermined
	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Contingent</li> <li><input checked="" type="checkbox"/> Unliquidated</li> <li><input checked="" type="checkbox"/> Disputed</li> </ul>		
	<b>Date or dates debt was incurred</b> Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b> <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.17	<b>Priority creditor's name and mailing address</b> MASSACHUSETTS DEPARTMENT OF REVENUE 100 CAMBRIDGE ST STE 500 BOSTON, MA 02114	\$Undetermined	\$Undetermined
	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Contingent</li> <li><input checked="" type="checkbox"/> Unliquidated</li> <li><input checked="" type="checkbox"/> Disputed</li> </ul>		
	<b>Date or dates debt was incurred</b> Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b> <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.18	<b>Priority creditor's name and mailing address</b> MISSOURI DEPARTMENT OF REVENUE 301 WEST HIGH STREET JEFFERSON CITY, MO 65105	\$Undetermined	\$Undetermined
	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Contingent</li> <li><input checked="" type="checkbox"/> Unliquidated</li> <li><input checked="" type="checkbox"/> Disputed</li> </ul>		
	<b>Date or dates debt was incurred</b> Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b> <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.19	<b>Priority creditor's name and mailing address</b> MISSOURI DIVISION OF EMPLOYMENT SECURITY P.O. BOX 59 JEFFERSON CITY, MO 65104-0059	\$Undetermined	\$Undetermined
	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Contingent</li> <li><input checked="" type="checkbox"/> Unliquidated</li> <li><input checked="" type="checkbox"/> Disputed</li> </ul>		
	<b>Date or dates debt was incurred</b> Basis for the claim: Tax Claim		
	<b>Last 4 digits of account number</b> <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

Debtor

Abengoa Bioenergy US Holding, LLC  
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**Part 1. Additional Page**

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		Total claim	Priority amount
2.20	<b>Priority creditor's name and mailing address</b>  NEBRASKA DEPARTMENT OF LABOR 550 S 16TH ST. LINCOLN, NE 68508	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	<b>Date or dates debt was incurred</b>  <b>Last 4 digits of account number</b>  <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Basis for the claim:</b> Tax Claim  <b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.21	<b>Priority creditor's name and mailing address</b>  NEBRASKA DEPARTMENT OF REVENUE PO BOX 98912 LINCOLN, NE 68509-8912	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	<b>Date or dates debt was incurred</b>  <b>Last 4 digits of account number</b>  <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Basis for the claim:</b> Tax Claim  <b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.22	<b>Priority creditor's name and mailing address</b>  NEW JERSEY DIVISION OF TAXATION BANKRUPTCY SECTION P.O. BOX 245 TRENTON, NJ 08695-0245	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	<b>Date or dates debt was incurred</b>  <b>Last 4 digits of account number</b>  <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Basis for the claim:</b> Tax Claim  <b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.23	<b>Priority creditor's name and mailing address</b>  NEW MEXICO DEPARTMENT OF WORKFORCE SOLUTIONS 401 BROADWAY BLVD NE ALBUQUERQUE, NM 87102	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	<b>Date or dates debt was incurred</b>  <b>Last 4 digits of account number</b>  <b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<b>Basis for the claim:</b> Tax Claim  <b>Is the claim subject to offset?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

Debtor

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Name

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**Part 1. Additional Page**

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		<b>Total claim</b>	<b>Priority amount</b>
2.24	<b>Priority creditor's name and mailing address</b>  NEW MEXICO TAXATION & REVENUE DEPARTMENT 1100 SOUTH ST. FRANCIS DRIVE SANTA FE, NM 87504	<u>\$Undetermined</u>	<u>\$Undetermined</u>
	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i>		
	<input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed		
	<b>Date or dates debt was incurred</b>	<b>Basis for the claim:</b> Tax Claim	
	<b>Last 4 digits of account number</b>	<b>Is the claim subject to offset?</b>	
	<b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.25	<b>Priority creditor's name and mailing address</b>  NEW YORK STATE DEPARTMENT OF TAXATION ATTN: OFFICE OF COUNSEL BUILDING 9 W A HARRIMAN CAMPUS ALBANY, NY 12227	<u>\$Undetermined</u>	<u>\$Undetermined</u>
	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i>		
	<input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed		
	<b>Date or dates debt was incurred</b>	<b>Basis for the claim:</b> Tax Claim	
	<b>Last 4 digits of account number</b>	<b>Is the claim subject to offset?</b>	
	<b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.26	<b>Priority creditor's name and mailing address</b>  OREGON DEPARTMENT OF REVENUE 955 CENTER ST NE SALEM, OR 97301	<u>\$Undetermined</u>	<u>\$Undetermined</u>
	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i>		
	<input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed		
	<b>Date or dates debt was incurred</b>	<b>Basis for the claim:</b> Tax Claim	
	<b>Last 4 digits of account number</b>	<b>Is the claim subject to offset?</b>	
	<b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.27	<b>Priority creditor's name and mailing address</b>  ST. LOUIS CITY (CITY TAX) 1200 MARKET ST #410 ST. LOUIS, MO 63103	<u>\$Undetermined</u>	<u>\$Undetermined</u>
	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i>		
	<input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed		
	<b>Date or dates debt was incurred</b>	<b>Basis for the claim:</b> Tax Claim	
	<b>Last 4 digits of account number</b>	<b>Is the claim subject to offset?</b>	
	<b>Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

Debtor

Abengoa Bioenergy US Holding, LLC  
Name

Case number (if known) 16-41161 (KAS)

**Part 1. Additional Page**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

		Total claim	Priority amount
2.28	<b>Priority creditor's name and mailing address</b> STATE OF ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY 2444 W LAWRENCE AVE CHICAGO, IL 60625	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	Date or dates debt was incurred	Basis for the claim: Tax Claim	
	Last 4 digits of account number	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
	Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()		
2.29	<b>Priority creditor's name and mailing address</b> UTAH STATE TAX COMMISSION 210 N 1950 W SALT LAKE CITY, UT 84134	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	Date or dates debt was incurred	Basis for the claim: Tax Claim	
	Last 4 digits of account number	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
	Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()		
2.30	<b>Priority creditor's name and mailing address</b> VIRGINIA DEPARTMENT OF REVENUE 1957 WESTMORELAND ST RICHMOND, VA 23230	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	Date or dates debt was incurred	Basis for the claim: Tax Claim	
	Last 4 digits of account number	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
	Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()		
2.31	<b>Priority creditor's name and mailing address</b> VIRGINIA EMPLOYMENT COMMISSION 703 E MAIN ST RICHMOND, VA 23219	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$Undetermined
	Date or dates debt was incurred	Basis for the claim: Tax Claim	
	Last 4 digits of account number	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
	Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()		

Debtor

Abengoa Bioenergy US Holding, LLC  
Name

Case number (if known) 16-41161 (KAS)

**Part 1. Additional Page**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

	Total claim	Priority amount
2.32 Priority creditor's name and mailing address	\$Undetermined	\$Undetermined
WASHINGTON EMPLOYMENT SECURITY DEPARTMENT 212 MAPLE PARK AVE SE OLYMPIA, WA 98501	<p>As of the petition filing date, the claim is: <i>Check all that apply.</i></p> <p><input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed</p>	
Date or dates debt was incurred	Basis for the claim: Tax Claim	
Last 4 digits of account number	Is the claim subject to offset?	
Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

- 3. List in alphabetical order all of the creditors with nonpriority unsecured claims.** If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

Nonsecured claims, fill out and attach the Additional Page 3 of Part E.			Amount of claim
<b>3.1</b>	<b>Nonpriority creditor's name and mailing address</b>	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
		<b>Basis for the claim:</b> _____	
Date or dates debt was incurred _____		<b>Is the claim subject to offset?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes	
Last 4 digits of account number _____			
<b>3.2</b>	<b>Nonpriority creditor's name and mailing address</b>	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
ABENGOA BIOENERGY CORPORATION, INC.) )		<b>Basis for the claim:</b> _____	
Date or dates debt was incurred _____		<b>Is the claim subject to offset?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes	
Last 4 digits of account number _____			
<b>3.3</b>	<b>Nonpriority creditor's name and mailing address</b>	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
		<b>Basis for the claim:</b> _____	
Date or dates debt was incurred _____		<b>Is the claim subject to offset?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes	
Last 4 digits of account number _____			
<b>3.4</b>	<b>Nonpriority creditor's name and mailing address</b>	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
		<b>Basis for the claim:</b> _____	
Date or dates debt was incurred _____		<b>Is the claim subject to offset?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes	
Last 4 digits of account number _____			
<b>3.5</b>	<b>Nonpriority creditor's name and mailing address</b> COMPANIA ESPANOLA DE FINANCIACION DEL DESARROLLO COFIDES, S.A. ATTN: MR. LUIS DE FUENTES LOSADA AND MR. MIGUEL ANGEL LADERO SANTO CALLE DEL PRINCIPE DE VERGARA 132, 12TH FLOOR MADRID, SPAIN	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
		<b>Basis for the claim:</b> _____	
Date or dates debt was incurred _____		<b>Is the claim subject to offset?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes	
Last 4 digits of account number _____			
<b>3.6</b>	<b>Nonpriority creditor's name and mailing address</b>	<b>As of the petition filing date, the claim is:</b> Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____ Undetermined
		<b>Basis for the claim:</b> _____	
Date or dates debt was incurred _____		<b>Is the claim subject to offset?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes	
Last 4 digits of account number _____			

\*The Debtors believe this claim is equity.

Part 2: Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional NONPRIORITY creditors exist, do not fill out or submit this page.

Amount of claim

3. Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	Amount of claim
C/O LATHROP & GAGE LLP	<input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ Undetermined
	Basis for the claim: _____	
Date or dates debt was incurred	Is the claim subject to offset?	
Last 4 digits of account number	<input type="checkbox"/> No <input type="checkbox"/> Yes	
3. Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	Amount of claim
	<input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
	Basis for the claim: _____	
Date or dates debt was incurred	Is the claim subject to offset?	
Last 4 digits of account number	<input type="checkbox"/> No <input type="checkbox"/> Yes	
3. Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	Amount of claim
	<input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
	Basis for the claim: _____	
Date or dates debt was incurred	Is the claim subject to offset?	
Last 4 digits of account number	<input type="checkbox"/> No <input type="checkbox"/> Yes	
3. Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	Amount of claim
	<input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
	Basis for the claim: _____	
Date or dates debt was incurred	Is the claim subject to offset?	
Last 4 digits of account number	<input type="checkbox"/> No <input type="checkbox"/> Yes	
3. Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	Amount of claim
	<input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
	Basis for the claim: _____	
Date or dates debt was incurred	Is the claim subject to offset?	
Last 4 digits of account number	<input type="checkbox"/> No <input type="checkbox"/> Yes	

Debtor

Abengoa Bioenergy US Holding, LLC  
Name

Case number (if known) 16-41161 (KAS)

**Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims**

5. Add the amounts of priority and nonpriority unsecured claims.

**Total of claim amounts**

5a. Total claims from Part 1	5a.	\$ 0.00	+ undetermined amounts
5b. Total claims from Part 2	5b.	\$ 884,527,493.28	+ undetermined amounts
5c. Total of Parts 1 and 2 Lines 5a + 5b = 5c.	5c.	\$ 884,527,493.28	+ undetermined amounts

## Fill in this information to identify the case:

Debtor name \_\_\_\_\_

United States Bankruptcy Court for the: \_\_\_\_\_ District of \_\_\_\_\_  
(State)

Case number (If known): \_\_\_\_\_

 Check if this is an amended filingOfficial Form 206HSchedule H: Codebtors

12/15

**Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.**

**1. Does the debtor have any codebtors?**

- No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.  
 Yes

**2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, *Schedules D-G*. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.**

Column 1: Codebtor		Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:
2.1 Operations, LLC	Street  City      State      ZIP Code	de Financiacion del Desarrollo, Cofides, SA	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.2	Street  City      State      ZIP Code		<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.3	Street  City      State      ZIP Code		<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.4	Street  City      State      ZIP Code		<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.5	Street  City      State      ZIP Code		<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.6	Street  City      State      ZIP Code		<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G

Fill in this information to identify the case and this filing:

Debtor Name Abengoa Bioenergy US Holding, LLC  
United States Bankruptcy Court for the: Eastern District of Missouri  
(State)  
Case number (If known): 16-44161 (KAS)

## Official Form 202

### Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

#### Declaration and signature

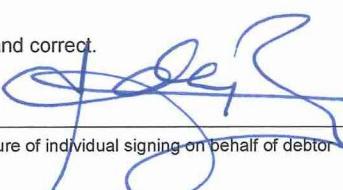
I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets–Real and Personal Property (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)
- Schedule H: Codebtors (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)
- Amended Schedule E/F, H and Summary of Assets and Liabilities
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
- Other document that requires a declaration \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 05/24/2017  
MM / DD / YYYY

  
Signature of individual signing on behalf of debtor

Sandra Porras Serrano  
Printed name

Chief Financial Officer  
Position or relationship to debtor